

BIOPHARMACEUTICAL INDUSTRY GUIDELINES

1. The following is a list of sample equipment and fixtures covered by CAA Position Paper 99-004.

SCHEDULE A1 Machinery & Equipment

General Laboratory Equipment

Analytical Balances
Anesthetic Machines
Animal Cages
Autoclaves
Autosamplers
Bacteria Identification Systems
Cameras used in research
Centrifuge (and rotors)
Chart Recorders
Conductivity Monitors
Control Valves (laboratory scale)
Densitometers

Digital Counters
Evaporator
Fermentors (<100 liters)
Fume Hoods (portable)
Glass Handling Equipment
Glassware Washers
Glucose Analyzers
Ice Machines
Imaging Equipment
Incubators
Liquid Samplers
Micromanipulators
Microscopes
Microtomes
Optical Scanning Detectors
Organic Synthesizers
Osmometers
Ovens
pH Analyzers
Pipettes
Pumps (laboratory scale)
Radiation Monitors
Reactor Vessels (<100 liters)
Refrigerators and Freezers
Sample Handling Equipment
Samplers
Shakers
Sterilizers
Stirrers
Ultrasonic Cleaning Systems
Water Baths

High-tech Analytical Instruments

Cell Fusion Devices
Cell Sorting Instruments - FACS
Chemstations - computer controlled
Cryostats
Chromatography - Desktop
Cytometry Instruments
DNA Sequencers and Analyzers
DNA Synthesizers and Purifiers
Electrolyte Analyzers
Electron Scanning Microscopes
Electrophoresis - Gas or Liquid
Mass Spectrometers - NMR, FTIR, AA, MALDI
Molecular Imaging Instruments
Particle Counters and Analyzers
Peptide Synthesizers and Sequencers
Protein Synthesizers
Scintillation Counters
Spectrometers
Spectrophotometers
Thermal Analysis Instruments
Viscometers
X-ray Diffractometers
Other unspecified equipment similar in character, scale and technology

**SCHEDULE A3
Other Equipment**

Air Sampler	Commercial Scale Stainless Steel Tanks and Vessels
Clean Room Monitor	Custom Roller Bottle Apparatus
Commercial Scale Agitator	Equipment Skids
Commercial Scale Control Devices	Filter Housings, Stainless Steel
Commercial Scale Fermentation Tanks and Controls	Floor Scale
Commercial Scale Glycol System	Flow Meter
Commercial Scale Mix Tanks, Stainless Steel	Piping & Tubing Between Production Vessels
Commercial Scale Mixers	Roller Bottle Machine Capper
Commercial Scale Pumps	Roller Bottle Machine Unit
Commercial Scale Purification Vessels and Devices	Roller Racks
Commercial Scale RO Water Unit and System	Sanitary Valves (personal property)
	WFI Water Still
	Other Commercial Scale Control Devices
	Other Commercial Scale Tanks, Vessels and Devices

**SCHEDULE A4
Tools, Molds, Dies, Jigs**

Mobile Pilot Plants	Skids
Pilot Scale Fermentation Control	Small Fermentors (< 500 liters)
Pilot Scale Mixers	Small Scale Process Control Devices
Pilot Scale Pumps and Hose Apparatus	Individual components aggregated into pilot scale manufacturing equipment systems
Pilot Scale Purification Vessels and Devices	

**SCHEDULE B2
Fixtures**

Benches and Counters, Built-in	HVAC systems and ductwork unique to process
Cabinets, Built-in	Individual components aggregated into fixtures
Casework, Metal	Piping and plumbing related to process
Casework, Wood	RO, DI, WFI Water Piping
Clean in Place Equipment	Safety Stations and First Aid Cabinets
Clean Room Air Ducts/Handlers	Clean Room Special Wall Surfaces
Clean Room Filter Units	Steam supply unique to process
Clean Room Fixtures, Not Specified	Walk-in freezers and refrigerator units
Clean Room Special Floor Surfaces	Wall Cases, Built-in
Clean Rooms	Waste disposal equipment unique to process
Electric Supply Systems Unique to Process	
Emergency Generators (for process)	Water supply systems unique to process (WFI)
Feedwater System	Water, electric, and gas hook-ups to lab stations
Fiber Optic Communication Systems for Process	Other items meeting the definition of a fixture as specified in Property Tax Rule 122.5
Fume Hoods (built-in)	

- Trade fixtures should be reported and assessed under Schedule B2 of the Business Property Statement (571-L), otherwise trade fixtures should be allocated from Schedule A1, A3, and A4.